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TAXES AND FEES PAID AT VEHICLE REGISTRATION

Questions regularly are raised about the proportion of the moneys paid at vehicle registration that are registration fees (generally directed to the State Highway Fund) or *ad valorem* tax paid to counties. For all but the least valuable vehicles, the taxes are the larger portion. The table below illustrates this, with the range of *ad valorem* taxes across the state shown; each county applies its own mill levy. Statutory citations are provided in the notes below.

Vehicle Taxes and Registration Fees for a Sample of Vehicles

Vehicle Description and 2015 Value	2016 Motor Vehicle <i>Ad Valorem</i> Tax ⁱ	Registration fees ⁱⁱ
2016 Audi A6 Quattro Premium Plus Value: \$49,000	\$1,974 <i>\$1,286</i> \$675	\$39
2016 Ford Edge 4-door SE, AWD Value: \$27,000	\$1,088 <i>\$709</i> \$372	\$39
2016 Hyundai Elantra 4-door Auto Value Edition Value: \$17,000	\$685 <i>\$446</i> \$234	\$39
2014 Smart Fortwo 2-door Passion Value: \$9,031	\$364 <i>\$227</i> \$124	\$39

i The *ad valorem* tax equals value times mill levy times the assessment rate. The assessment rate is 20 percent for all the vehicles listed above (KSA 79-5105) except the 2014 Kenworth truck; its assessment rate is 30 percent (KSA 2015 Supp. 79-1439). The 2016 motor vehicle *ad valorem* tax levies used in this example are as follows: the highest in the state (Smith County), 0.201473; the state average (in italics), 0.131259; and the lowest in the state (Coffey County), 0.068916. Rates for other counties are available from “Motor Vehicle County Levy Certification” (“2016 MVCLC” used for this memorandum) at <http://www.ksrevenue.org/pvdpersonal.html>. The reported tax is rounded to the nearest dollar.

ii The registration fee for nearly all passenger vehicles is \$30 (KSA 2015 Supp. 8-143). The total includes the \$4 modernization surcharge (KSA 2015 Supp. 75-5160) and a \$5 service fee (KSA 2015 Supp. 8-145d). Voluntary additional fees that could apply include \$40 for a personalized license plate (KSA 8-132(c)) and a satellite registration fee of not more than \$5 per vehicle (KSA 2015 Supp. 8-145d). Registration fees for trucks vary by weight and use; the example above assumes the Chevrolet 2500 and the Kenworth truck are not farm vehicles, for which registration fees are lower.

Vehicle Description and 2015 Value	2016 Motor Vehicle <i>Ad Valorem</i> Tax		Registration fees
2001 Kia Spectra 4-door Hatchback GS Value: \$830	\$33 \$24 \$24 ⁱⁱⁱ		\$39
2014 Chevrolet 2500 (LTZ, 4x4, Crew Cab, Diesel) Value: \$46,200	\$1,862 \$1,213 \$637	Or \$254 as CMV ^{iv}	\$241
2014 Kenworth W900 Value: \$92,325	\$6,134 \$4,189 \$2,463	Or \$404 as CMV	\$1,354

iii The minimum tax is \$24 for vehicles (\$12 for motorcycles) from model year 1981 and newer; for older vehicles, the minimums are \$12 and \$6 (KSA 2015 Supp. 79-5105(a)).

iv As of January 1, 2014, commercial vehicle fees replaced *ad valorem* taxes for commercial motor vehicles (CMV) (KSA 2015 Supp. 8-143m). The fee varies from \$150 for vehicles up to 12,000 pounds that are 7 years old or older to \$400 for trucks with weights of 54,000 pounds or more, regardless of age.